Guidelines for Revised TC-31 Forms

Courts' Responsibilities:

- Certify and report collections to the county auditor <u>in the form required by the county auditor</u> as provided by Government Code (GC) section 24353. The county auditor may require the courts to prepare their own TC-31s or may choose to report court collections on the county's TC-31. TC-31s prepared by the courts should be signed by the courts.

Other County Departments' Responsibilities:

- Certify and report collections to the county auditor <u>in the form required by the county auditor</u> as provided by GC section 24353. The county auditor may require departments to prepare their own TC-31s or may choose to report the departments' collections on the county's TC-31. TC-31 prepared by a department should be signed by the department head.

County Auditor's Responsibilities:

- Assign remittance advice numbers to all TC-31s. The county auditor may assign a number series for the courts (or other departments) to use, or may enter a number on each TC-31 prior to sending it to the State Treasurer's Office (STO). Remittance advice numbers must begin with "CO" followed by the county's two-digit numeric code. The remaining four digits are the county's choice, but should not be duplicated within the same fiscal year.

- Remit all TC-31s to the STO with a check for the total collections as required by GC section 68101. The county is encouraged to remit all of the TC-31s together with one check for the total collections. However, it is acceptable to remit court or other departments' TC-31s separately from county TC-31s, with a check for each.

- If the county auditor includes courts' (or other departments') collections on the county's TC-31, the county auditor's signature certifies only the county auditor's portion of the TC-31. It is assumed that the courts or other departments have provided certification to the county auditor for their portions of the TC-31 as stated above.

Effective Date of Revised TC-31:

- The new TC-31 forms are effective immediately.

TC-31 Process Flowchart

Superior Court may be asked to prepare a TC-31 summarizing trial court collections to be remitted to the State.

Government Code section 24353

County Department Heads may be asked to prepare a TC-31 summarizing their collections to be remitted to the State.

Government Code section 24353

County auditor may prepare a TC-31 summarizing the county collections to be remitted to the State.

Government Code section 68101

County Auditors

County auditor collects, assigns an RA number, and totals the TC-31 forms. The county auditor then issues a check equal to the total amount shown on the TC-31 forms and submits them to the State Treasurer's Office.

Government Code section 68101

State Treasurer's Office receives and records the check in their system and forwards the TC-31 to the State Controller's Office (SCO). The SCO then records the RA into the appropriate funds.

Government Code section 68101